



DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments must be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Molly Stasko by e-mailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* Health Insurance Premium Tax Credit.

OMB Control Number: 1545-2232.

Type of Review: Extension of a currently approved collection.

Description: The IRS developed Form 1095-A under the authority of ICR section 36B(f)(3) for marketplace exchanges to give enrollment information to individuals for use in computing the

amount of premium tax credit to which they are entitled under the Patient Protection and Affordable Care Act, P.L. 111-148, as amended, and file an accurate tax return. Marketplaces also must report certain information monthly to the IRS about individuals who receive from the Marketplace a certificate of exemption from the individual shared responsibility provision.

Form Number: IRS Form 1095-A.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 15.

Frequency of Response: Annually, Monthly.

Estimated Total Number of Annual Responses: 3,250,000.

Estimated Time Per Respondent: 0.3 minutes.

Estimated Total Annual Burden Hours: 16,250 hours.

2. *Title:* Information Reporting by Applicable Large Employers on Health Insurance Coverage Offered Under Employer-Sponsored Plans.

OMB Control Number: 1545-2251.

Type of Review: Extension of a currently approved collection.

Description: This program contains regulations providing guidance to employers that are subject to the information reporting requirements under section 6056 of the Internal Revenue Code, enacted by the Patient Protection and Affordable Care Act (Pub. L. 111-148 (124 Stat.119 (2010))). Section 6056 requires those employers to report to the IRS information about their compliance with the employer shared responsibility provisions of section 4980H of the Code and about the health care coverage, if any, they have offered employees. Section 6056 also requires those employers to furnish related statements to employees in order that employees may use the statements to help determine whether, for each month of the calendar year, they can claim on their tax returns a premium tax credit under section 36B of the Code (premium tax credit).

Form Number: IRS Form 1094-C, IRS Form 1095-C, and IRS Form 4423.

Affected Public: Businesses and other for-profit organizations; and not-for-profit institutions.

Estimated Number of Respondents: 105,400,006.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 105,400,006.

Estimated Time per Response: 4 hours for 1094-C, 12 minutes for 1095-C, 20 minutes for Form 4423.

Estimated Total Annual Burden Hours: 22,600,002 hours.

(Authority: 44 U.S.C. 3501 *et seq.*)

Dated: June 23, 2021.

Molly Stasko,

Treasury PRA Clearance Officer.

[FR Doc. 2021-13760 Filed: 6/28/2021 8:45 am; Publication Date: 6/29/2021]